



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
100 F STREET, N.E.  
WASHINGTON, D.C. 20549-4030

DIVISION OF  
ENFORCEMENT

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April 15, 2011

Chambers of the Honorable Dora L. Irizarry  
United States District Court  
225 Cadman Plaza East  
Brooklyn, NY 11201

Re: *Securities and Exchange Commission ("SEC") v. Spongetech Delivery Systems, et al (10-CV-2031) (DLI) (JMA)*

Dear Judge Irizarry:

Plaintiff Securities and Exchange Commission ("SEC") writes in response to Defendant Michael Metter's request to extend for 60 days the partial and temporary release of bank accounts of BusinessTalkRadio ("BTR") from the asset freeze imposed in the Court's March 14, 2011, Order (Docket 112). Subject to the conditions set forth in the proposed order, the SEC does not object to the requested extension of the partial and temporary release.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey T. Tao", with a checkmark-like flourish at the end.

Jeffrey T. Tao